APPENDIX A

Chapter 28, Ill. Rev. Stat., 1969, provides:

1. Rule of decision.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* That the common law of England, so far as the same is applicable and of a general nature, and all statutes or acts of the British parliament made in aid of, and to supply the defects of the common law, prior to the fourth year of James the First, excepting the second section of the sixth chapter of 43d Elizabeth, the eighth chapter of 13th Elizabeth, and ninth chapter of 37th Henry Eighth, and which are of a general nature and not local to that kingdom, shall be the rule of decision, and shall be considered as of full force until repealed by legislative authority.

REVENUE ACT

Chapter 120, Sections 675, 675(a), 676, 716:

§675. Payment of taxes—Payments under protest.] § 194. Current taxes on real property shall be payable in 2 equal installments. The collector, when so requested by the party paying the taxes, shall receive and receipt for such taxes in installments. The collector shall receive taxes on part of any lot, piece or parcel of land charged with taxes when a particular specification of the part is furnished. If the tax on the remainder of such lot or parcel of land remains unpaid, the collector shall enter such specification in his return, so that the part on which the tax remains unpaid may be clearly known. The tax may be paid on an undivided share of real estate. In such case the collector shall

designate on his record upon whose undivided share the tax has been paid.

If any person desires to object pursuant to Section 235 of this Act[1] to all or any part of a real property tax for any year, for any reason other than that the real estate is not subject to taxation, he shall first pay all of the tax installments due, and such payment shall be accompanied by a writing, substantially in the following form:

Payment under Protest

Vol. No. ..... Item No. .....
(as the same appear on the General Tax Bill). Original amount of tax $..... Amount of payment $.....
This payment shall be applied to the taxes of all taxing bodies ratably subject to refund of .....% of the tax, which is objected to on the ground (here set forth ground of objection) and is, accordingly, made under protest.

Name of taxpayer .....
Address .....

The person protesting shall present to the collector 2 copies of the written protest signed by himself. The collector shall write or stamp the date of receiving the same upon the copies, and sign the same, one of which copies he shall retain and the other he shall deliver to the person making the payment under protest.

The person paying real estate taxes under protest shall appear in the next application for judgment and order of sale and object to the taxes in relation to which the protest is made, and upon his failure so to do, the protest shall be waived, and judgment and order of sale entered for any unpaid balance of such taxes.

When any such objection is filed in a county of fewer than 1,000,000 inhabitants, there shall also be filed a duplicate copy for the use of the State's Attorney and a triplicate copy for the use of the county clerk of such county. Any such objection or amendment thereto filed in a county of fewer than 1,000,000 inhabitants shall contain on the first page thereof a listing of the tax levying units against which the objection is directed. Within 10 days thereafter the clerk of the circuit court shall deliver one copy to the State's Attorney and one copy to the county clerk, taking their receipts therefor. The county clerk shall, within 30 days from the last day for the filing of objections, notify the duly elected or appointed custodian of funds for each tax levying unit, whose tax monies may be affected by such objection, that such objection has been filed. Any amendment filed to such objection, except any amendment permitted to be made in open court during the course of a hearing on such objection, shall likewise be filed in triplicate, with the duplicate copy delivered to the State's Attorney and the triplicate copy delivered to the county clerk by the clerk of the circuit court as hereinabove provided in the case of original objections, and the State's Attorney shall within 10 days of receiving his copy of such amendment notify the duly elected or appointed custodian of funds for each tax levying unit whose tax monies may be affected by such amendment that such amendment has been filed. The State's Attorney shall also notify such custodian and the county clerk in writing of the date, time and place of any hearing before the court to be held upon such objection or amended objection not later than 4 days prior to the hearing thereon. The notices provided herein shall be by letter addressed to such custodian or the county clerk and may be mailed by regular mail, postage prepaid, postmarked within the 30 day period or the 10 day period, as the case may be, but not less than 4 days before a hearing.

In all counties, when the taxpayer appears and files objection, the court shall, after first determining that due notice, if required, has been given to the tax levying unit, hear and determine the matter according to the right of the case and enter judgment for any part of the taxes, or order a refund of any part of the taxes, so paid under protest. Appeals shall lie from such orders of the court as in other cases of objection to judgment and order of sale for taxes. Refunds shall be made by the collector in accordance with the final orders of the court, and the amount of such refunds shall be deducted from the taxes of the taxing bodies whose taxes were adjudged illegal, in the same or a subsequent year. Proceedings upon objections filed under this Section are subject to Section 194a.[2]

Where any tax is paid in full and protested as herein provided before the delinquent taxes are transcribed into the tax judgment, sale, redemption and forfeiture record, and the taxpayer appears and files objection, the collector, within such time as may be fixed by the court, shall file a transcript from the tax warrant book showing the tax, and such transcript shall be an amendment to the tax judgment, sale, redemption and forfeiture record, and the case shall proceed as if the tax had been originally transcribed therein.

In the payment of real or personal property taxes or any installment of real property taxes, the collector shall first apply such payments to interest (including interest added upon forfeiture to real property taxes) and costs, and after the payment of interest and costs such payments shall be applied upon the total tax of real or personal property upon which the payments are made.

No protest shall prevent or be a cause to delay in the distribution of tax collections among the taxing bodies of

any taxes collected which were not paid under protest. The collector may withhold from distribution the amounts paid under protest or 1% of the total taxes collected, whichever is less. The collector shall deduct from the taxes of any taxing body for any year the amount of any tax for any year held illegal by the final order of a court, and use the amount deducted to equalize the distribution.

Amended by act approved Sept. 6, 1968. L.1968, p. 397, § 1 and P.A. 76-1460, § 1, eff. Sept. 22, 1969.

[1] Chapter 120, § 716.

[2] Chapter 120, § 675a.

§ 675a. Hearing upon objection to tax or petition for refund—Time—Compromise agreements.] § 194a. Upon the filing of an objection under Section 194[1] or a petition for refund under Section 195,[2] the court must, unless the matter has been sooner disposed of, within 90 days after such filing hold a conference between the objector or petitioner and the State's Attorney. If no agreement is reached at the conference, the court must, upon the demand of either the taxpayer or the State's Attorney, set the matter for hearing within 90 days of the demand. Compromise agreements on tax objections reached by conference between the objector or petitioner and the State's Attorney shall be filed with the court, and the State's Attorney shall prepare an order covering the settlement and file same with the clerk of the court within 15 days following said conference.

Added by act approved April 11, 1967. L.1967, p. 230.

[1] Chapter 120, § 675.

[2] Chapter 120, § 676.

§ 676. Contest of personal property tax.] § 195. Any person desiring to contest personal property taxes because of illegal tax rates shall be required to pay the same under protest. Any payment of personal property taxes under

protest shall be accompanied by 2 copies of a written protest in substantially the following form:

..... Collector of

.....

..... Illinois

Payment of Personal Property Taxes Under Protest

Dear Sir:

I pay you herewith $....., which I direct you to apply upon my personal property taxes described in Volume .....,
Item ....., of your personal property Warrant Books for the year ..... $..... of this payment is made under protest.

.....
Name of Taxpayer

.....
Address

RECEIVED:

The collector shall receipt one copy of the protest and return the same to the taxpayer and shall retain the other copy for his files. At the time the various town collectors deliver their warrant books to the county collector, they shall also pay over to him all moneys paid under protest as aforesaid, and shall deliver to him all copies of such protests which have been filed with them. Only the part of the payment which is made under protest or 1% of the total taxes collected, whichever is less, may be withheld

from distribution and the balance thereof shall be promptly distributed to the taxing bodies entitled thereto.

At any time within one year from the date of paying personal property taxes under protest in a county of 1,000,000 inhabitants or more, and in a county having fewer than 1,000,000 inhabitants at any time prior to the last day for the filing of objections under Section 194,[1] any person paying the same under protest may file a petition in the circuit court for the county where the payment under protest was made, praying for the return of all or any part of the personal property taxes so paid under protest. Any number of taxpayers having common grounds for refund may join in one petition. If no such petition is filed within such time, the protest shall be deemed abandoned and the county collector shall distribute the moneys so withheld to the various taxing bodies entitled thereto. *The petition shall make the county collector a defendant thereto*, and the process, practice and procedure with reference to the petition shall be the same as in other civil cases. In counties of fewer than 1,000,000 inhabitants, the county collector shall forthwith deliver to the county clerk of such county the process or other documents served upon him in the matter, and the State's Attorney of that county shall within 10 days after receipt of any process, petition or other document notify the duly elected or appointed custodian of funds for each tax levying unit whose taxes may be affected by such proceeding, to the effect that the proceeding has been filed. Any such petition for return of taxes, and all amendments thereto filed in a county of fewer than 1,000,000 inhabitants shall contain on the first page thereof a listing of the tax levying units whose taxes may be affected by such petition or amendment. Any amendment to any petition in such a proceeding shall be filed in duplicate for the use of the State's Attorney in the county, except

for any amendment made in open court during the course of any hearing thereon, and the State's Attorney shall likewise notify the custodian of the funds for each tax levying unit whose taxes may be affected by such amendment, except for any amendment made in open court during the course of any hearing thereon, within 10 days after receipt of such amendment. Such notice as provided herein may be in the form of a letter addressed to the duly elected or appointed custodian of the funds for the tax levying unit, and may be sent by regular United States Mail, postage prepaid, and a postmarking of that letter within the 10 day period shall be deemed in compliance herewith. The State's Attorney shall also notify that custodian of the date, time and place of any hearing to be held upon the petition, or amended petition, by letter addressed to the custodian mailed by regular United States Mail, and postmarked not later than 4 days prior to such hearing.

In all counties, the court shall after first determining that due notice, if required, has been given to the tax levying units as aforesaid, hear the petition and shall pronounce judgment as the right of the case may be, and if the court finds for the petitioner, it shall enter judgment directing the county collector to refund to the taxpayer from taxes withheld from distribution to the taxing bodies entitled thereto the amount of the personal property taxes paid under protest to which the taxpayer is entitled. Appeals shall lie from the final judgment of the court upon such petitions, as in other cases of objection to judgment and order of sale for taxes.

Proceedings upon a petition under this Section are subject to Section 194a.[2]

Amended by P.A. 76-1460, § 1, eff. Sept. 22, 1969.

[1] Chapter 120, § 675.

[2] Chapter 120, §675a.

Note:—Section 716 has been amended as of July 1, 1970, as shown by italics.

§ 716. Proceedings by court—Form of order—Cure of error or informality

The court shall examine said list, and if defense (specifying, in writing, the particular cause of objection) be offered by any person interested in any of said lands or lots, to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without pleadings, and shall pronounce judgment as the right of the case may be: Provided, that no person shall be permitted to offer any such defense unless such writing specifying the particular cause of objection shall be accompanied by an official original or duplicate tax collector's receipt, showing that all taxes to which objection is made have been paid under protest pursuant to the provisions of section 194 of this Act;[1] and it shall be the duty of all tax collectors to furnish such duplicate receipt without charge.

If any party objecting to any tax paid under protest is entitled to a refund of the amount, or any part thereof, so paid under protest, the court shall enter judgment accordingly. The court shall give judgment for such taxes and special assessments and penalties as shall appear to be due, and such judgment shall be considered as a several judgment against each tract or lot or part of a tract or lot, for each kind of tax or special assessment included therein; and the court shall direct the clerk to make out and enter an order for the sale of such real property against which judgment is given, which shall be substantially in the following form:

Whereas, due notice has been given of the intended application for a judgment against said lands and lots, and

no sufficient defense having been made, or cause shown why judgment should not be entered against said lands and lots, for taxes (special assessment, if any), interest, penalties and costs due and unpaid thereon for the year or years herein set forth, therefore it is considered by the court that judgment be and is hereby entered against the aforesaid tract, or tracts, or lots of land, or parts of tracts or lots (as the case may be), in favor of the People of the State of Illinois, for the sum annexed to each, being the amount of taxes (and special assessments, if any), interest, penalties and costs due severally thereon; and it is ordered by the court that the said several tracts or lots of land, or so much of each of them as shall be sufficient to satisfy the amount of taxes (and special assessments, if any), interest, penalties and costs annexed to them severally, be sold as the law directs.

APPENDIX B

Final judgment of Supreme Court of Illinois in Petition for Redress of Grievances, Case No. 44360, Dated May 25, 1971.

And now, on this day, the Court having duly considered the motion by petitioners for redress of grievances, and being fully advised of and concerning the premises;

IT IS HEREBY ORDERED that the motion by petitioners for redress of grievances be, and the same is, denied.

APPENDIX C

Denial of reconsideration of Petition for Redress of Grievances. Dated June 24, 1971.

And now, on this day, the Court having duly considered the motion by petitioners for reconsideration of the order denying motion for redress of grievances, and being fully advised of and concerning the premises;

IT IS HEREBY ORDERED that the motion by petitioners for reconsideration of the order denying motion for redress of grievances be, and the same is, denied.

APPENDIX D

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

NO. C 69-484-99 — RE: 1968 Real Estate Taxes

ORDER

This cause coming on to be heard on Motion of William V. Hopf, State's Attorney of DuPage County by Francis F. Fiore, Assistant State's Attorney, to dismiss amendments to objections submitted and filed on or about April 30, 1971, and due and proper notice having been given Margaret E. Thompson and Ralph B. Thompson, Objectors, and Margaret E. Thompson, Pro-se, and they having failed to appear, and the Court being fully advised in the premises, and the Court having jurisdiction of the parties and subject matter, the Court finds;

That Ralph B. Thompson and Margaret E. Thompson, Objectors, are in default, as due in proper notice of hearing on motion was given and they failed to appear, either pro-se, or by counsel.

That the Motion by William V. Hopf, State's Attorney of DuPage County, by Francis F. Fiore, Assistant State's Attorney, that the amendments as submitted in this matter on or about April 30, 1971, be stricken, be and hereby is granted.

Therefore it is ordered that the amendments filed on or about April 30, 1971, be, and hereby are stricken from the pleadings in this matter.

Entered 5/14/71 *G. Borovic*
Judge

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment Of Taxes For The Year 1969.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

NO. C70-695-51B — RE: 1969 Personal Property Taxes.

MOTION

Now comes James H. Clark, County Collector for Du Page County, by William V. Hopf, State's Attorney, by Francis F. Fiore, Assistant State's Attorney, and represents the Court as follows:

1. That the attached Notice of Motion and Motion were not filed with the Clerk of this Court or 5/10/71, when the

attached Notice of Motion and Motion were served on Objectors in this matter.

2. That the Court file in this matter would be clarified if said notice of motion and motion were filed as of the date of the services of said Notice and Motion.

3. Wherefore, James H. Clark, County Collector, by William V. Hopf, State's Attorney, by Francis F. Fiore, Assistant State's Attorney, moves this Court to enter an order commanding the clerk of the Court to file said notice of motion and motion nunc pro tunc as of the 10th day of May, 1971.

James H. Clark
County Collector Du Page County

By: William V. Hopf
State's Attorney Du Page County

By: .....
Francis F. Fiore
Assistant State's Attorney
His attorney, supported
Dated: 5/20/71 by evidence put forth.

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

No. C69-484-99 — RE: 1968 Real Estate Taxes.

ORDER

IT IS HEREBY ORDERED That the Clerk of this Court shall forthwith file this Notice of Motion and Motion nunc pro tunc as of this 17th day of May, 1971.

Dated: This 20th day of May, 1971.

Entered:

G. Borovic

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors

NO. C69-484-99 — RE: 1968 Real Estate Taxes.

ORDER

This matter coming on to be heard on amended objections submitted by objectors pursuant to order of this Court of 4/14/71, and original objections, and the Court, having jurisdiction of the subject matter and the parties, and all necessary interested parties being present, and the Court having considered the amendments filed on or about 4/30/71, and the original objections, and the written motion by County Collector to dismiss the amendments and said motion submitted in open court, and having heretofore been timely served on objectors, and the Court having heard oral arguments by objector and County Collector, and the Court having considered the objections as submitted prior to 4/30/71, and being fully advised in the premises, and the County Collector having also moved to overrule the objections submitted prior to 4/30/71, the Court finds:

That none of the objections filed have any validity at law as proper objections of law, and include irrelevant and ancillary matters, not germane to a tax objection proceeding, such as validity of tax rates, and other irrelevant, incompetent and ancillary matters.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the County Collector's motion to strike the amendments submitted on or about 4/30/71, be, and hereby is, granted.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, that the amendments to objections submitted on or about 4/30/71 be and hereby, are stricken.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the motion by County Collector to overrule objections be, and hereby is granted.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Objections as submitted prior to 4/30/71 be, and hereby are, overruled.

IT IS FURTHER ORDERED that the Clerk of this Court shall forthwith file this order nunc pro tunc as of the 17th day of May, 1971.

Dated: May 20, 1971

G. Borovic
Judge

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of Elmer J. Hoffman, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

NO. C69-484-98 — Book 136 — Bill 11515

RE: 1968 Personal Property Taxes.

ORDER

This cause coming on to be heard on motion of Ralph B. Thompson, and Margaret E. Thompson, pro se, for a rehearing on this matter, and praying that court vacate a certain order of 4/14/71 overruling protest and objections, and the Court being fully advised in the premises, and having jurisdiction over the parties and subject matter, and parties being present in open Court, and oral argument being heard by the Court, and the County Collector having moved the Court to deny rehearing and vacation of judgment, the Court finds:

1. Fact that present caption of case shows James H. Clark, present County Collector, rather than county collector at time of original objection is not proper grounds for rehearing or vacation of order, and that successor to elected office assumes burden of predecessor.

2. Present objector cannot avail themselves of fact that in a separate tax objection case by different parties, some extension had been held illegal, where objector did not follow proper procedure.

3. That petition for consideration of all cases County Collector has against objectors is improper and not in accordance with procedure.

THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED, that objectors, motion for rehearing be and hereby, is denied.

THEREFORE, IT IS FURTHER ORDERED, that Objectors motion to vacate order entered 4/14/71 be, and hereby is denied.

Dated: 5/20/71

G. Borovic
Judge

APPENDIX E

18th JUDICIAL CIRCUIT, COUNTY OF DU PAGE
STATE OF ILLINOIS

IN THE MATTER OF THE APPLICATION OF THE COUNTY COLLECTOR OF DU PAGE COUNTY FOR JUDGMENT FOR DELINQUENT TAXES FOR THE YEAR 1967.

No. C-68-859-506

(der adjudicating similar tax objections filed in same year in same procedure.

ORDER ADJUDICATING OBJECTIONS OF CHICAGO BRIDGE & IRON CO. AND PETITION FOR REFUND OF PERSONAL PROPERTY TAXES

This matter coming on to be heard upon the above application for judgment and upon the objections of the above named objector; and the Court having considered said objections and having heard the evidence and arguments, and being now advised, FINDS that due notice of the hearing on said objections has been given to the tax levying units and the interested parties, and that this Court has jurisdiction of the parties to and subject matter of this proceeding;

And the Court further FINDS that objector owns property assessed and taxed for said year as hereinafter speci-

fied; that objector deposited and paid to said County Collector under protest all of the taxes objected to, and specified in writing the particular causes of objection to said taxes and to judgment therefor; and the Court further FINDS that said objections should be in whole or in part overruled or sustained, or withdrawn or reserved for later decision as hereinafter tabulated.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, that said objections be, and are hereby in whole or in part overruled or sustained, or withdrawn or reserved for later decision, as hereinafter tabulated; that said County Collector be, and is hereby authorized and directed to refund to said objector the total amount of objections sustained, and to distribute to the tax districts entitled thereto the rest of the taxes objected to, other than taxes to which objections are reserved; and that said refund and distribution be made instanter, the parties having stipulated in open Court that no appeal shall be taken from this Order.

ENTER this 28th day of January, 1971.

G. Borovic
Judge

APPENDIX F

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY, WHEATON, ILLINOIS

In the Matter of Application of James Clark, County Collector for judgment and sale etc. 1967, 1968, 1969

No.

68-859-470	Real estate
69-484- 99	" "
70-695- 51	" "
70-695- 51	Personal Property

ORDER

This Cause Coming on to be heard on the Motion of Ralph B. Thompson and Margaret E. Thompson, pro se, Objectors herein, and the court being fully advised in the matter and having jurisdiction of the subject matter

It Is Hereby Ordered that Objector has until April 30, 1971 to file and amendment to the 1967, 1968 and 1969 tax objections.

It is hereby further Ordered that hearing on the Amended Objections be and hereby is set for May 17, 1971.